

SB 1025 -- SALES TAX ON INSTRUCTIONAL CLASSES

(Vetoed by Governor)

Currently, there is a state and local sales and use tax on the sales of admission tickets, and fees to or in places of amusement, entertainment, recreation, games, and athletic events. This bill authorizes an exemption from the tax for the amount paid for instructional classes and defines instructional class to include any class, lesson, or instruction intended or used for teaching.